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**TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**Notice of Intent to Adopt a Rule**

LSA Document #15-166

Under [IC 4-22-2-23](#), the Department of Local Government Finance intends to adopt a rule concerning the following:

**OVERVIEW:** Amends [50 IAC 16-3-2](#) concerning amended property tax return forms. Amends [50 IAC 16-4-1](#) concerning prohibited amendments. Amends [50 IAC 16-5-1](#) concerning assessing official review of amended personal property returns. Adds [50 IAC 16-7.1](#) concerning personal property tax liability and refunds on an amended return. Makes technical corrections to [50 IAC 16-6-1](#) and [50 IAC 16-8-1](#). Repeals [50 IAC 16-7](#). Statutory authority: [IC 6-1.1-31-10](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

David Marusz  
Department of Local Government Finance  
Indiana Government Center North  
100 North Senate Avenue, Room 1058(B)  
Indianapolis, IN 46204  
(317) 233-6770  
dmarusz@dlgf.in.gov

For purposes of [IC 4-22-2-28.1](#), the Small Business Ombudsman designated by [IC 4-4-35-8](#) is:

Erik Scheub  
Office of Small Business and Entrepreneurship  
One North Capitol, Suite 600  
Indianapolis, IN 46204  
(317) 232-5679  
ombudsman@osbe.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in [IC 4-4-35-8](#), specifically [IC 4-4-35-8\(9\)](#), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.

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